

Fiscal Management Division
Statewide Fiscal Services Dept.
Expenditure Audit Section
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Post-Payment Audit of Texas Comptroller of Public Accounts – State Fiscal



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EXECUTIVE SUMMARY

Audit scope

We audited a sample of the Texas Comptroller of Public Accounts – State Fiscal (State Fiscal) purchase, grant, refund, interest and interfund transfer transactions that processed through the Uniform Statewide Accounting System (USAS) during the period beginning June 1, 2015, through May 31, 2016, to determine compliance with applicable state laws.

State Fiscal satisfactorily resolved the issues identified during fieldwork. Our review revealed no audit findings for the time period for which we audited.

Texas law requires the Texas Comptroller of Public Accounts to audit claims submitted for payment through the Comptroller's office. All payment transactions are subject to audit regardless of amount or materiality.

Purchase transactions

Purchase transactions were audited for compliance with the GAA, [eXpendit](#), the [State of Texas Procurement Manual](#) and other pertinent statutes.

- No issues were identified.

Grant transactions

We conducted a limited review of State Fiscal's transactions relating to grant payments. This review consisted of verifying that payments did not exceed authorized amounts. The review of these payments did not include an investigation of State Fiscal's procedures for awarding grants or monitoring payments made to the payees; therefore, no opinion is being offered on those procedures.

- No issues were identified.

Refund transactions

We conducted a limited review of transactions relating to refund payments. The review consisted of verifying the documentation provided reconciled with the payment amount in the sample.

- No issues were identified.

Interest payment transactions

The audit included a limited review of transactions relating to interest payments. The review consisted of verifying the documentation provided reconciled with the payment amount in the sample.

- No issues were identified.

Interfund transfer transactions

The audit included a limited review of transactions relating to interfund transfers. The review consisted of verifying the documentation provided reconciled with the payment amount in the sample.

- No issues were identified.

Security

The audit included a security review to identify State Fiscal's employees with security in USAS or on the voucher signature cards, who were no longer employed by State Fiscal or whose security had been revoked. Upon termination or revocation, certain deadlines must be observed so that security can be revoked in a timely manner.

- No issues were identified.

Internal control structure

State Fiscal's internal control structure was reviewed. The review was limited to obtaining an understanding of State Fiscal's controls sufficient to plan the audit and did not include tests of control policies and procedures.

- No issues were identified.

Fixed assets

The audit included a review of a limited number of fixed assets acquired by State Fiscal during the audit period. Their physical existence and use for state business was verified.

- All assets tested were in their intended location.

Auditor Observation

State Fiscal paid \$504.09 in prompt payment interest during the audit period.

Prior post-payment audit and current audit recurring findings

A prior post-payment audit of State Fiscal's purchase, grants, refunds, interest and interfund transfer transactions was concluded on April 2, 2013.

During the current audit, no recurring findings were identified.

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